

ER

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss

SUPERIOR COURT  
DEPARTMENT OF THE TRIAL COURT

CITY OF BOSTON OFFICE OF THE )  
COLLECTOR-TREASURER )  
Plaintiff )

v. )

CIVIL ACTION NO.: \_\_\_\_\_

BARBARA LYNCH, )  
NO. 9 PARK, LLC, )  
BARBARA LYNCH GRUPPO, INC., )  
550 TREMONT LLC, )  
552 TREMONT LLC, )  
354 CONGRESS LLC, )  
BAR 348 CONGRESS LLC, )  
552 TREMONT LLC, STIR, and )  
SPORTELLO )  
Defendants )

BARBARA LYNCH COLLECTIVE, INC. and )  
BARBARALYNCH INC. )  
Reach And Apply Defendants )

**VERIFIED COMPLAINT**

Plaintiff City of Boston Office of the Collector-Treasurer (“City of Boston”) brings this Complaint against Barbara Lynch (“Ms. Lynch”) and seven (7) of her corporate entities for unpaid personal property taxes in the aggregate amount of \$1,676,708.69, which continue to accrue on a per diem rate of \$366.94. (**Exhibit 1**, attached hereto.) Ms. Lynch has failed, directly and through her corporate entities, to pay taxes due and owing to the City of Boston despite clear notification from the City of Boston to each and all the corporate entities and to Ms. Lynch directly regarding the unpaid amounts. As Ms. Lynch continues to evade these taxes due and has publicly announced her plans to sell her remaining restaurant businesses, the City of Boston brings this action to

recover the over \$1.6 million due and accruing. In further support of this Complaint, Plaintiff states as follows:

**PARTIES**

1. Plaintiff City of Boston Office of Collector-Treasurer is a government agency authorized to collect personal property taxes.
2. Defendant Ms. Lynch is an individual residing at 11-13 Hutchins Ct Gloucester, MA 01930.
3. Defendant No. 9 Park, LLC d/b/a Number 9 Park (“No. 9 Park”) is a Massachusetts LLC with a place of business at 550 Tremont Street, Unit 2, Boston MA 02116. Ms. Lynch is the Registered Agent and Manager of No. 9 Park. The business address for Ms. Lynch as Manager of No. 9 Park is 319 A St. Boston MA 02110.
4. Defendant Barbara Lynch Gruppo, Inc. (“Barbara Lynch Gruppo”) is a Massachusetts Corporation formerly known as The No. 9 Group Inc. which was involuntarily dissolved on December 29, 2023. Ms. Lynch is the Registered Agent, President, Treasurer and Secretary of Barbara Lynch Gruppo. The business address for Ms. Lynch as the President, Treasurer and Secretary of Barbara Lynch Gruppo is 9 Park Street, Boston MA 02108.
5. Defendant 550 Tremont LLC d/b/a B&G Oysters (“550 Tremont”) is a Massachusetts LLC with a place of business at 319 A St. Boston MA 02110. Ms. Lynch is the Registered Agent and Manager of 550 Tremont. The business address for Ms. Lynch as Manager of 550 Tremont is 319 A St. Boston MA 02110.
6. Defendant 552 Tremont LLC d/b/a The Butcher Shop (“552 Tremont”) is a Massachusetts LLC with a place of business at 319 A St. Boston MA 02110. Ms. Lynch

is the Registered Agent and Manager of 552 Tremont. The business address for Ms. Lynch as Manager of 552 Tremont is 319 A St. Boston MA 02110.

7. Defendant 354 Congress LLC d/b/a Menton (“354 Congress”) is a Massachusetts LLC with a place of business at 319 A St. Boston MA 02110. Ms. Lynch is the Registered Agent and Manager of 354 Congress. The business address for Ms. Lynch as Manager of 354 Congress is 319 A St. Boston MA 02110.
8. Defendant Bar 348 Congress LLC d/b/a Drink (“Bar 348”) is a Massachusetts LLC with a place of business at 319 A St. Boston MA 02110. Ms. Lynch is the Registered Agent and Manager of Bar 348. The business address for Ms. Lynch as Manager of Bar 348 is 319 A St. Boston MA 02110.
9. Defendant 552 Tremont LLC, Stir d/b/a Stir (“Stir”) is a not a formally organized corporate entity but a bookstore/cooking demonstration kitchen run by Ms. Lynch located at 102 Waltham St, Boston MA.
10. Defendant Sportello is a not a formally organized corporate entity but a restaurant formerly run by Ms. Lynch located at 348 Congress Street, Boston MA.
11. Reach and Apply Defendant Barbara Lynch Collective Inc. (“Lynch Collective”) is a Massachusetts corporation with a place of business at 550 Tremont Street, Boston MA. Ms. Lynch is the Registered Agent, President, Treasurer, Secretary and Director of the Lynch Collective, with an address listed as 550 Tremont Street, Boston MA.
12. Reach and Apply Defendant BarbaraLynch Inc. is a Massachusetts corporation with a place of business at 9 Park Street, Boston, MA. Ms. Lynch is the Registered Agent, President, Treasurer, Secretary and Director of BarbaraLynch Inc. The business address for Ms.

Lynch as the President, Treasurer, Secretary and Director of BarbaraLynch Inc. is 42 Grove Street Winchester, MA.

### **JURISDICTION AND VENUE**

13. This court has personal jurisdiction over Defendant Ms. Lynch, all other Defendants, and the Reach and Apply Defendants pursuant to M.G.L. c, 223A § 2.

14. Venue is proper in this Court pursuant to M.G.L. c. 223A § 1.

### **FACTS**

#### **Ms. Lynch's Boston Concepts/Restaurants**

15. Ms. Lynch is a James Beard Foundation award-winning and nationally renowned chef and author.

#### **No. 9 Park**

16. In 1998, Ms. Lynch opened the restaurant No. 9 Park in Boston's Beacon Hill. No. 9 Park was a highly acclaimed and awarded restaurant, being names one of the "Top 25 New Restaurants in America" by Bon Appetit and "Best New Restaurant" by Food & Wine.

17. Ms. Lynch operated No. 9 Park continuously since 1998 but recently announced that she will be closing it at the end of the year. According to press, "For No. 9 Park, Lynch and her team are reportedly in 'advanced discussions' with a buyer.. 'who is interested in developing that iconic space with a desire to build upon the legacy that has seen No. 9 Park operate for 26 years.'" <https://www.bostonmagazine.com/restaurants/2024/10/09/barbara-lynch-restaurants-closing/> . (**Exhibit 2**, attached hereto.)

#### **B&G Oysters and The Butcher Shop**

18. In 2003, Ms. Lynch expanded her presence in Boston. She opened two restaurants in Boston's South End: B&G Oysters and The Butcher Shop. Both were very successful restaurants.

19. Ms. Lynch operated B&G Oysters and The Butcher Shop continuously since 2003.

20. Ms. Lynch closed The Butcher Shop in approximately September 2023. According to press, she had planned to sell The Butcher Shop to a "protégé," but that deal fell through.

<https://www.bostonmagazine.com/restaurants/2024/10/09/barbara-lynch-restaurants-closing/>. (Exhibit 2)

21. Ms. Lynch has publicly announced plans to close B&G Oysters but has not announced a closing date or potential details of a sale.

#### Stir

22. In 2007, Ms. Lynch opened Stir, a demonstration kitchen and cookbook store in Boston's South End. Ms. Lynch operated Stir continuously since 2007.

23. Ms. Lynch closed Stir in approximately September 2023.

#### Drink, Sportello and Menton

24. In 2008, Ms. Lynch opened two concepts in the Fort Point neighborhood in Boston: Drink, a craft cocktail bar, and Sportello, a more casual restaurant. Ms. Lynch operated Drink and Sportello continuously since 2008.

25. In 2010, Ms. Lynch opened the restaurant Menton in Boston's Fort Point neighborhood. Menton was a highly acclaimed and awarded restaurant. Ms. Lynch operated Menton continuously since 2010.

26. On January 5, 2024, the Barbara Lynch Collective issued a press release announcing "the abrupt closure of three award-winning venues...restaurants Menton and Sportello and

cocktail bar Drink.” <https://www.bostonmagazine.com/restaurants/2024/01/05/barbara-lynych-closes-menton-sportello-drink/#:~:text=%E2%80%9CWe're%20beyond%20disappointed%20that,Read%20More%20About>: (**Exhibit 3**, attached hereto.)

Ms. Lynch’s Corporate Entities and Ownership Interests

27. Ms. Lynch is the President of Barbara Lynch Gruppo, Lynch Collective and/or BarbaraLynch Inc. through which she oversees the operation of her multiple Boston concepts/restaurants.
28. Ms. Lynch’s business website <https://www.barbaralynch.com/overview> lists her “Seven District Concepts” under the umbrella of the Lynch Collective noting that The Butcher Shop, Drink, Menton and Sportello are permanently closed. (**Exhibit 4**, attached hereto.)
29. Each of Ms. Lynch’s multiple Boston concepts/restaurants is operated through an LLC as set out in paragraphs 3 through 10 above.
30. Ms. Lynch is the Registered Agent for all of her multiple Boston concepts/restaurant corporate entities.
31. Ms. Lynch is a member, manager or officer of each of her multiple Boston concepts/restaurant corporate entities.
32. Upon information and belief, Ms. Lynch is a shareholder or holds membership interests in each and all of her multiple Boston concepts/restaurant corporate entities.
33. Upon information and belief, Ms. Lynch is entitled to allocations and/or distributions based on her interests in each and all of her multiple Boston concepts/restaurant corporate entities.

34. Upon information and belief, Ms. Lynch is authorized to execute, acknowledge, deliver and record any recordable instrument to affect an interest in the property held by her multiple Boston concepts/restaurant corporate entities.
35. Upon information and belief, each and all of Ms. Lynch's multiple Boston concepts/restaurants' corporate forms are owned and controlled by Ms. Lynch as a vehicle for income and asset allocation and distributions to herself or family.
36. Upon information and belief, except for her interests in her various corporate entities, Ms. Lynch individually is not known to own substantial assets in Massachusetts.
37. Upon information and belief, Ms. Lynch is known to operate completely within her group of entities.
38. Upon information and belief, when any the above listed entities are sold, Ms. Lynch does not take the sales proceeds directly, but she funnels them through the entities and ultimately at least in part to herself individually.

Ms. Lynch's Failure to Pay Personal Property Taxes

39. The City of Boston is authorized to assess personal property taxes pursuant to M.G.L. c. 59 § 2, 4.
40. Taxable personal property for businesses consists of moveable physical items not permanently attached to real estate, including business and professional furnishings and machinery used in the conduct of business. M.G.L. c. 60 § 5(16).
41. The City of Boston is authorized to send out bills for personal property taxes and calculate interest thereon pursuant to M.G.L. c. 59 § 57.
42. The City of Boston is authorized to collect personal property taxes pursuant to M.G.L. c. 60 § 2.

43. Ms. Lynch's restaurants which are all businesses operating in the City of Boston are subject to personal property tax.
44. Ms. Lynch, directly and through her multiple restaurant concepts corporate entities has failed to pay personal property taxes over many years, with the exception of one tax payment for each entity in August 2021.
45. On January 11, 2024, due to the vast unpaid amount of taxes, the City of Boston sent final notice letters to Ms. Lynch's business entities regarding the unpaid personal property taxes:
- a. No. 9 Park, unpaid taxes for fiscal years 2011-2024 in the amount of \$536,737.29.
  - b. B&G Oysters, unpaid taxes for fiscal years 2011-2024 in the amount of \$136,833.13.
  - c. The Butcher Shop, unpaid taxes for fiscal years 2013-2024 in the amount of \$129,870.46.
  - d. Menton, unpaid taxes for fiscal years 2015-2024 in the amount of \$455,286.94.
  - e. Drink, unpaid taxes for fiscal years 2015-2024 in the amount of \$117,674.43.
  - f. Stir, unpaid taxes for fiscal years 2017-2024 in the amount of \$6,997.14.
  - g. Sportello, unpaid taxes for fiscal years 2012-2024 in the amount of \$110,137.65.

January 11, 2024 Demand Letters attached hereto collectively as **Exhibit 5**.

46. To date, despite demand, Ms. Lynch, directly or through her multiple corporate entities, has failed to pay the personal property taxes due to the City of Boston.
47. Upon information and belief, Ms. Lynch, directly or through her multiple corporate entities, has proceeds from the sale of her businesses to pay the taxes due and owing, or will have such proceeds from upcoming sales.



48. Upon information and belief, Ms. Lynch, directly or through her multiple corporate entities, does not intend to pay the personal property taxes due to the City of Boston and no assurances have been given that she will pay those taxes.

49. The City of Boston is unaware of any insurance policy that would satisfy a judgment against Ms. Lynch, directly or through her multiple corporate entities, in favor of the City of Boston.

### **CAUSES OF ACTION**

#### **Count 1: Breach of Contract Against No. 9 Park**

50. Plaintiff realleges the preceding paragraphs, inclusive, as if fully and separately set forth herein.

51. No. 9 Park owes the City of Boston \$589,430.01 in unpaid personal property taxes.

**(Exhibit 1.)**

52. Pursuant to M.G.L. c. 60 § 35: “If a tax which has been committed to a collector remains unpaid after it has become due and payable, it may be recovered in an action of contract or in any other appropriate action, suit or proceeding brought by the collector either in his own name or in the name of the town against the person assessed for such tax.”

53. Ms. Lynch, through her business entity has failed to pay the personal property tax due, which is a breach of obligation to the City of Boston for which the City of Boston has been damaged and to which the amounts remain due and payable.

#### **Count 2: Breach of Contract Against B&G Oysters**

54. Plaintiff realleges the preceding paragraphs, inclusive, as if fully and separately set forth herein.

55. B&G Oysters owes the City of Boston \$156,188.07 in unpaid personal property taxes.

**(Exhibit 1.)**

56. Pursuant to M.G.L. c. 60 § 35: “If a tax which has been committed to a collector remains unpaid after it has become due and payable, it may be recovered in an action of contract or in any other appropriate action, suit or proceeding brought by the collector either in his own name or in the name of the town against the person assessed for such tax.

**Count 3: Breach of Contract Against The Butcher Shop**

57. Plaintiff realleges the preceding paragraphs, inclusive, as if fully and separately set forth herein.

58. The Butcher Shop owes the City of Boston \$148,269.61 in unpaid personal property taxes.

**(Exhibit 1.)**

59. Pursuant to M.G.L. c. 60 § 35: “If a tax which has been committed to a collector remains unpaid after it has become due and payable, it may be recovered in an action of contract or in any other appropriate action, suit or proceeding brought by the collector either in his own name or in the name of the town against the person assessed for such tax.”

60. Ms. Lynch, through her business entity has failed to pay the personal property tax due, which is a breach of obligation to the City of Boston for which the City of Boston has been damaged and to which the amounts remain due and payable.

**Count 4: Breach of Contract Against Menton**

61. Plaintiff realleges the preceding paragraphs, inclusive, as if fully and separately set forth herein.

62. Menton owes the City of Boston \$515,107.23 in unpaid personal property taxes. **(Exhibit 1.)**

63. Pursuant to M.G.L. c. 60 § 35: “If a tax which has been committed to a collector remains unpaid after it has become due and payable, it may be recovered in an action of contract or in any other appropriate action, suit or proceeding brought by the collector either in his own name or in the name of the town against the person assessed for such tax.”

64. Ms. Lynch, through her business entity has failed to pay the personal property tax due, which is a breach of obligation to the City of Boston for which the City of Boston has been damaged and to which the amounts remain due and payable.

**Count 5: Breach of Contract Against Drink**

65. Plaintiff realleges the preceding paragraphs, inclusive, as if fully and separately set forth herein.

66. Drink owes the City of Boston \$134,714.57 in unpaid personal property taxes. (**Exhibit 1.**)

67. Pursuant to M.G.L. c. 60 § 35: “If a tax which has been committed to a collector remains unpaid after it has become due and payable, it may be recovered in an action of contract or in any other appropriate action, suit or proceeding brought by the collector either in his own name or in the name of the town against the person assessed for such tax.”

68. Ms. Lynch, through her business entity has failed to pay the personal property tax due, which is a breach of obligation to the City of Boston for which the City of Boston has been damaged and to which the amounts remain due and payable.

**Count 6: Breach of Contract Against Stir**

69. Plaintiff realleges the preceding paragraphs, inclusive, as if fully and separately set forth herein.

70. Stir owes the City of Boston \$8,003.99 in unpaid personal property taxes. (**Exhibit 1.**)

71. Pursuant to M.G.L. c. 60 § 35: “If a tax which has been committed to a collector remains unpaid after it has become due and payable, it may be recovered in an action of contract or in any other appropriate action, suit or proceeding brought by the collector either in his own name or in the name of the town against the person assessed for such tax.”

72. Ms. Lynch, through her business entity has failed to pay the personal property tax due, which is a breach of obligation to the City of Boston for which the City of Boston has been damaged and to which the amounts remain due and payable.

**Count 7: Breach of Contract Against Sportello**

73. Plaintiff realleges the preceding paragraphs, inclusive, as if fully and separately set forth herein.

74. Sportello owes the City of Boston \$124,995.21 in unpaid personal property taxes. (**Exhibit 1.**)

75. Pursuant to M.G.L. c. 60 § 35: “If a tax which has been committed to a collector remains unpaid after it has become due and payable, it may be recovered in an action of contract or in any other appropriate action, suit or proceeding brought by the collector either in his own name or in the name of the town against the person assessed for such tax.”

76. Ms. Lynch, through her business entity has failed to pay the personal property tax due, which is a breach of obligation to the City of Boston for which the City of Boston has been damaged and to which the amounts remain due and payable.

**Count 8: Reach and Apply Against Barbara Lynch Collective, Inc. (M.G.L. c. 214 § 3)**

77. Plaintiff realleges the preceding paragraphs, inclusive, as if fully and separately set forth herein.

78. Ms. Lynch, through her corporate entities, owes the City of Boston \$1.6M, plus daily accruing interest.

79. Ms. Lynch's ownership interest in Barbara Lynch Collective Inc. has monetary value and entitles her to allocations and/or distributions from its operations and businesses, including but not limited to any sales of such portfolio businesses.

80. The City of Boston is entitled to reach and apply Ms. Lynch's interest in Barbara Lynch Collective pursuant to M.G.L. c 214 § 3.

**Count 9: Reach and Apply Against BarbaraLynch, Inc. (M.G.L. c. 214 § 3)**

81. Plaintiff realleges the preceding paragraphs, inclusive, as if fully and separately set forth herein.

82. Ms. Lynch, through her corporate entities, owes the City of Boston \$1.6M, plus daily accruing interest.

83. Ms. Lynch's ownership interest in BarbaraLynch Inc. has monetary value and entitles her to allocations and/or distributions from its operations and businesses, including but not limited to any sales of such portfolio businesses.

84. The City of Boston is entitled to reach and apply Ms. Lynch's interest in BarbaraLynch, Inc. pursuant to M.G.L. c 214 § 3.

**PRAYER FOR RELIEF**

Wherefore, Plaintiff City of Boston respectfully requests that this Court:

- a. Enter judgment in its favor on each Count of the Complaint;
- b. Award City of Boston all damages it proves at trial, together with interest thereon, and reasonable attorneys' fees and costs;

- c. Enter an order restraining and enjoining Defendant Ms. Lynch from selling, assigning, conveying, hypothecating, pledging, encumbering in any way, concealing delivering, paying, transferring to any person or entity or otherwise disposing of her interests, including but not limited to her right to receive any allocation, distribution or asset, in No. 9 Park, LLC, Barbara Lynch Gruppo, Inc., 550 Tremont LLC, 552 Tremont LLC, 354 Congress LLC, Bar 348 Congress LLC, 552 Tremont LLC, Stir, Sportello, Barbara Lynch Collective, Inc. and BarbaraLynch Inc.
- d. Enter an order restraining and enjoining No. 9 Park, LLC, Barbara Lynch Gruppo, Inc., 550 Tremont LLC, 552 Tremont LLC, 354 Congress LLC, Bar 348 Congress LLC, 552 Tremont LLC, Stir, Sportello, Barbara Lynch Collective, Inc. and BarbaraLynch Inc. from selling, assigning, conveying, hypothecating, pledging, encumbering in any way, concealing delivering, paying, transferring Ms. Lynch's interests to Ms. Lynch directly or to Ms. Lynch indirectly through any third party, corporation or LLC in which Ms. Lynch owns an interest or through which she has a right to or does receive assets or allocations and distributions or any other person or entity, or otherwise disposing of Ms. Lynch's interests, including but not limited to his right to receive any allocation, distribution, or asset, No. 9 Park, LLC, Barbara Lynch Gruppo, Inc., 550 Tremont LLC, 552 Tremont LLC, 354 Congress LLC, Bar 348 Congress LLC, 552 Tremont LLC, Stir, Sportello, Barbara Lynch Collective, Inc. and BarbaraLynch Inc.; and
- e. Award City of Boston such other and further relief in law or equity that justice so requires.

Respectfully submitted,  
City of Boston Office of the Collector-  
Treasurer  
By Its Attorneys,

Dated: November 8, 2024

/s/Andrea L. Martin

Andrea L. Martin

BBO #666117

andrea.martin@lockelord.com

111 Huntington Avenue 9<sup>th</sup> Floor

Boston, MA 02199-7613

Tel: 617-239-0100

Fax: 617-227-4420

**VERIFICATION**

I, Celia M. Barton, First Assistant Collector- Treasurer for City of Boston hereby verify that I have reviewed the foregoing Verified Complaint and that the averments set forth herein are true to the best of my personal knowledge, information and belief.

Signed under the pains and penalties of perjury this 8th day of November 2024.

  
Celia M. Barton

# Exhibit 1



BUSINESS	BUSINESS ID	BILLING	PROPERTY	YEARS	PRINCIPAL	INTEREST	AMOUNT	PER DIEM
No. 9 Park	84558	550 Tremont St.	9 Park St.	2011 - 2025	\$298,013.70	\$290,412.49	\$589,430.01	\$114.56
B&G Oysters	86550	550 Tremont St.	550 Tremont St. Boston.	2011 - 2025	\$96,004.78	\$60,183.29	\$156,188.07	\$36.74
The Butcher	86646	550 Tremont St.	552 Tremont St. Boston.	2013 - 2025	\$91,273.28	\$56,686.38	\$148,269.61	\$35.07
Menton	374406	319 A St. FL 4	354 Congress St.	2015 - 2025	\$310,161.34	\$204,945.89	\$515,107.23	\$118.96
Drink	374854	550 Tremont St.	348 Congress St.	2015 - 2025	\$82,558.87	\$52,155.70	\$134,714.57	\$31.61
Stir	377172	550 Tremont St.	102 Waltham St.	2017 - 2025	\$5,109.57	\$2,894.42	\$8,003.99	\$1.88
Sportello	373819	348 Congress St.	348 Congress St.	2012 - 2025	\$73,665.64	\$51,329.57	\$124,995.21	\$28.12
Barbara Lynch	-	-	11 - 13 Hutchins Ct.	-	-	-	-	-
<b>TOTALS-</b>					<b>\$956,787.18</b>	<b>\$718,607.74</b>	<b>\$1,676,708.69</b>	<b>\$366.94</b>

# Exhibit 2

# RESTAURANTS

NEWS

## All of Barbara Lynch's Restaurants Are Closing

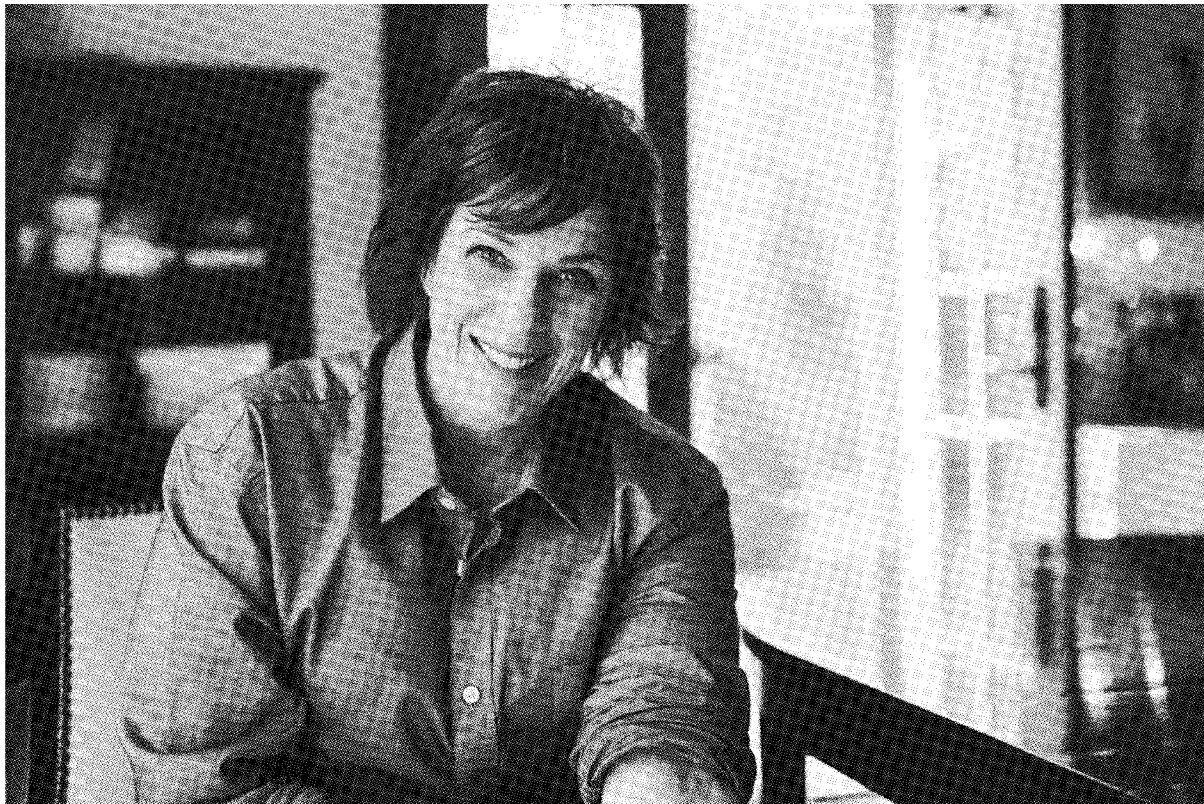
After closing her Fort Point businesses early in 2024, Lynch is now shuttering her remaining spots.

by RACHEL LEAH BLUMENTHAL • 10/9/2024, 12:23 p.m.

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Barbara Lynch. / Photo by Michael Prince

at the end of the year. A closing date has not yet been set for B&G Oysters in the South End.

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The Rudder's closure was announced on the morning of October 9 with a statement posted on the restaurant's website and social media accounts and attributed to the South Boston-born chef and restaurateur: "After three years in this beautiful space on Rocky Neck, I have made the very personal decision to close The Rudder with immediate effect. I would like to thank the community for all of their support. Gloucester has always been and will remain very dear to my heart." (The restaurant operated for about a year and a half; Lynch, who moved to Gloucester in 2016, presumably bought it about three years ago.)



For No. 9 Park, Lynch and her team are reportedly in "advanced discussions" with a buyer, according to Eater, "who is interested in developing that iconic space with a desire to build upon the legacy that has seen No. 9 Park operate for 26 years." It will close just after the holiday season, including holiday lunch (and, hopefully, a Tom & Jerry or two, as long as we see some snow in December). The restaurant—Lynch's first—debuted in 1998 and picked up numerous accolades along the way, paving the way for the growth of her empire over to the South End and Fort Point. In 2000, we gave it a Best of Boston award for Best Restaurant, General Excellence, in praise of the vibe ("elegant and haute without any pretension") and "the food, oh, the food," from spaghetti with meat sauce ("elevated to higher ground") to more ambitious dishes like an "ethereal" prosciutto-wrapped foie gras terrine.

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B&G Oysters opened five years after No. 9, a collaboration between Lynch and Garrett Harker—hence the B and the G—whom she bought out soon after. (Harker, of course, went on to open Eastern Standard and more.) Since then, it's been a South End favorite for elevated seafood, including top-tier spins on classic New England lobster rolls and fried clams, plus caviar flights, whole fish preparations, and more. No word yet on a specific closing date or potential sale.

Lynch is seen as a trailblazer in Boston's culinary industry, albeit one whose legacy has been marred by allegations of widespread workplace toxicity that came to light in simultaneous *New York Times* and *Boston Globe* exposés last year. She abruptly closed her trio of Fort Point restaurants at the start of 2024. Cocktail bar Drink, fine-dining gem Menton, and Italian restaurant Sportello led the charge in revamping Congress Street into the bustling destination it is today. Lynch's representative cited an "uncooperative landlord" in those closures.

At the same time as the closures, Lynch sold the Butcher Shop and Stir, both in the South End, "to former protégés," retaining ownership in No. 9 Park, B&G Oysters, and the Rudder, which she opened in mid-2023. (The Butcher Shop deal ended up falling through; now, the team behind Kava Neo-Taverna and more will open a gastropub there.)

The Rudder dated back to 1957, changing hands over the years and closing several years before Lynch's takeover. Her last opening had been Menton in 2010, so her newest project got a lot of attention. It wasn't meant to be a fish house, the *Globe* reported in 2022, but rather a "seasonal, personal" project, "defined by the marine landscape and the life that takes place on and around it." And not just a restaurant, either—Lynch had ideas for a fish canning, curing, and smoking operation; for classes in agriculture, foraging, entrepreneurship, and more; for salon nights and cooking classes; for podcasting. These didn't come to pass, and at the time of its closing, the Rudder was simply a restaurant serving dinner five nights a week, dishes such as a buttery seafood soup with caviar and honey foam; classic chowder with oyster crackers; gnocchi Bolognese; salmon niçoise; and Ipswich fried clams.

For now, No. 9 Park and B&G Oysters continue to operate as usual.

No. 9 Park, 9 Park Street Pl., Beacon Hill, Boston, [nogpark.com](http://nogpark.com); B&G Oysters, 550 Tremont St., South End, Boston, [bandgoysters.com](http://bandgoysters.com); the Rudder, 73 Rocky Neck Ave., Gloucester, [therudderrockyneck.com](http://therudderrockyneck.com).

**This story has been updated. The original version indicated that the Rudder has closed but No. 9 Park and B&G Oysters would remain open. In fact, all three restaurants will close.**

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**Rachel Leah Blumenthal**

**Food Editor**

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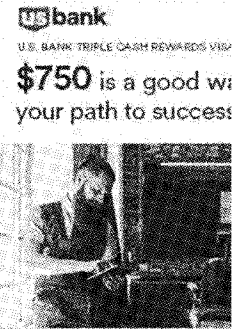
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# Exhibit 3

# RESTAURANTS



## NEWS

# Barbara Lynch's Acclaimed Fort Point Restaurants ] Closed Abruptly

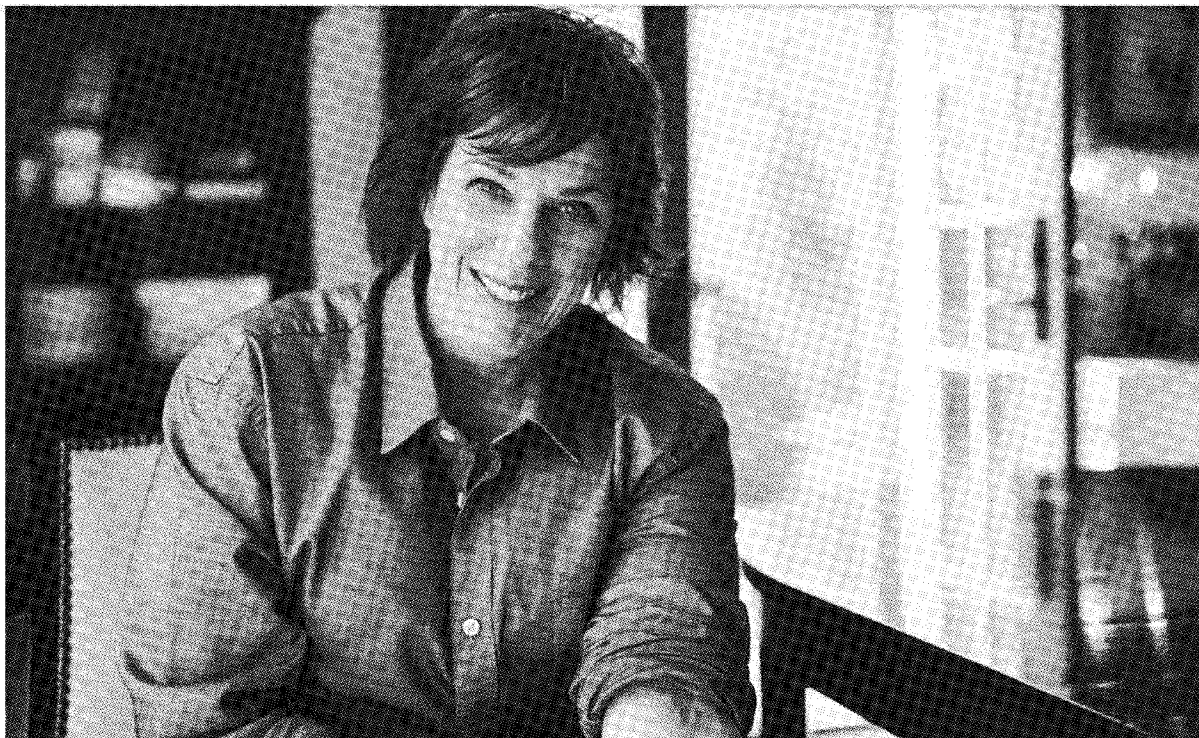
The restaurateur is also selling two South End venues while retaining ownership of No. 9 Park, B&G Oysters, and the Rudder.

by **RACHEL LEAH BLUMENTHAL** • 1/5/2024, 2:47 p.m.

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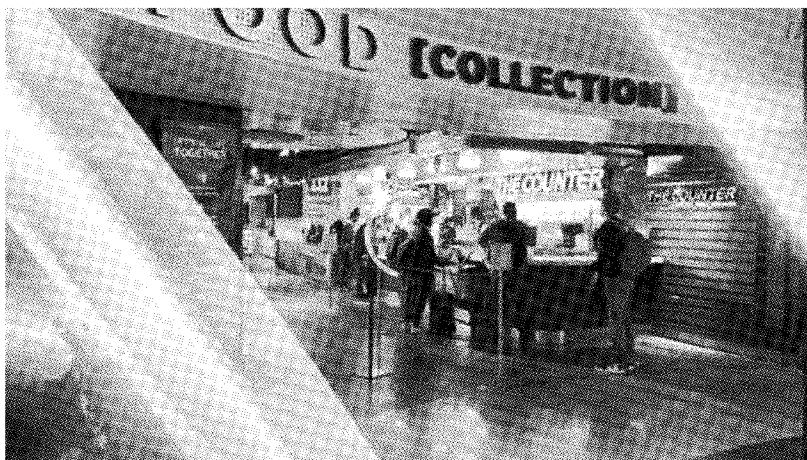
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Barbara Lynch. / Photo by Michael Prince

Boston chef and restaurateur Barbara Lynch's restaurant group, the Barbara Lynch Collective, announced the abrupt closure of three award-winning venues today, citing an "uncooperative landlord": restaurants Menton and Sportello and cocktail bar Drink, resulting in 100 lost jobs. All three restaurants were located on Congress Street in Fort Point; Drink and Sportello opened in 2008, followed by Menton, one of the city's highest-end dining destinations, in 2010. Each played an integral role in the development of the neighborhood.

In addition to these closures, Lynch is selling the leases, licenses, and assets from South End restaurant the Butcher Shop and event and class space Stir (both currently closed) "to former protégés." She is retaining ownership in her flagship restaurant No. 9 Park on Beacon Hill, as well as B&G Oysters in the South End and her new Gloucester restaurant the Rudder.



The closures and restructuring come at a time of turmoil for the restaurant group. In April 2023, *The New York Times* and *The Boston Globe* each published stories alleging widespread workplace toxicity under Lynch, citing more than a dozen interviews with former staffers who made claims regarding years of verbal and physical harassment. Tensions reached an all-time high in March 2023, the stories alleged, following two employee deaths in roughly two months, with staffers criticizing Lynch's response. Also around this time, two former employees filed a class-action lawsuit against Lynch, alleging that she diverted tips to an employee food-and-supply pickup program in May and June 2020. Under Massachusetts law, restaurant waitstaff can be paid a tipped minimum wage, which is lower than standard minimum wage, but tips or their employer must make up the difference. The lawsuit argued that the employees were paid below standard minimum wage and thus entitled to their share of those tips.



### **From Farm-to-Table Pizza to Healthy Mediterranean Favorites, These Are the New Must-Try Dining Spots Opening in Cambridge**

In response to the April stories, Lynch provided a statement expressing that she wished she had “had the capacity to have handled [her employees’ deaths] better as a leader and as a friend” but dismissed allegations of workplace abuse as “scurrilous accusations from former employees.” Later that month, she opened her newest restaurant, the Rudder, in Gloucester. Soon after, the Butcher Shop in the South End closed for a summer break and did not reopen, and the Barbara Lynch Collective brought on Lorraine Tomlinson-Hall as chief operating officer.

Today’s announcement, which describes Tomlinson-Hall as “a turnaround specialist,” notes that she has “tightened the belt and implemented business development strategies that have proved quite successful” across the restaurant group, such as a “hugely successful” patisserie pop-up at Menton and a “working partnership with a luxury jeweler for private events.”

These efforts were part of a recovery plan aimed at squaring up with the landlord of the Congress Street properties, Acadia Realty Trust, following three months of non-payment of rent by the Collective’s former management, Tomlinson-Hall said in a follow-up press conference on January 5, noting that she came onboard September 1, 2023, and began to negotiate with the landlord several days later. Her plan would have gotten the landlord repaid and the company back on track by September 2024, she said, but she described the negotiations as “frustrating” and “one-sided.”

Since 2018, the monthly rent for the three restaurants was \$88,000, per the Barbara Lynch Collective’s press release, which alleges that “the high rents persisted despite the fact that the Congress Street restaurants had no functioning air conditioning last summer after someone turned off the water tower, and damages from burst pipes and flooding affected Drink and Menton’s wine cellar.”

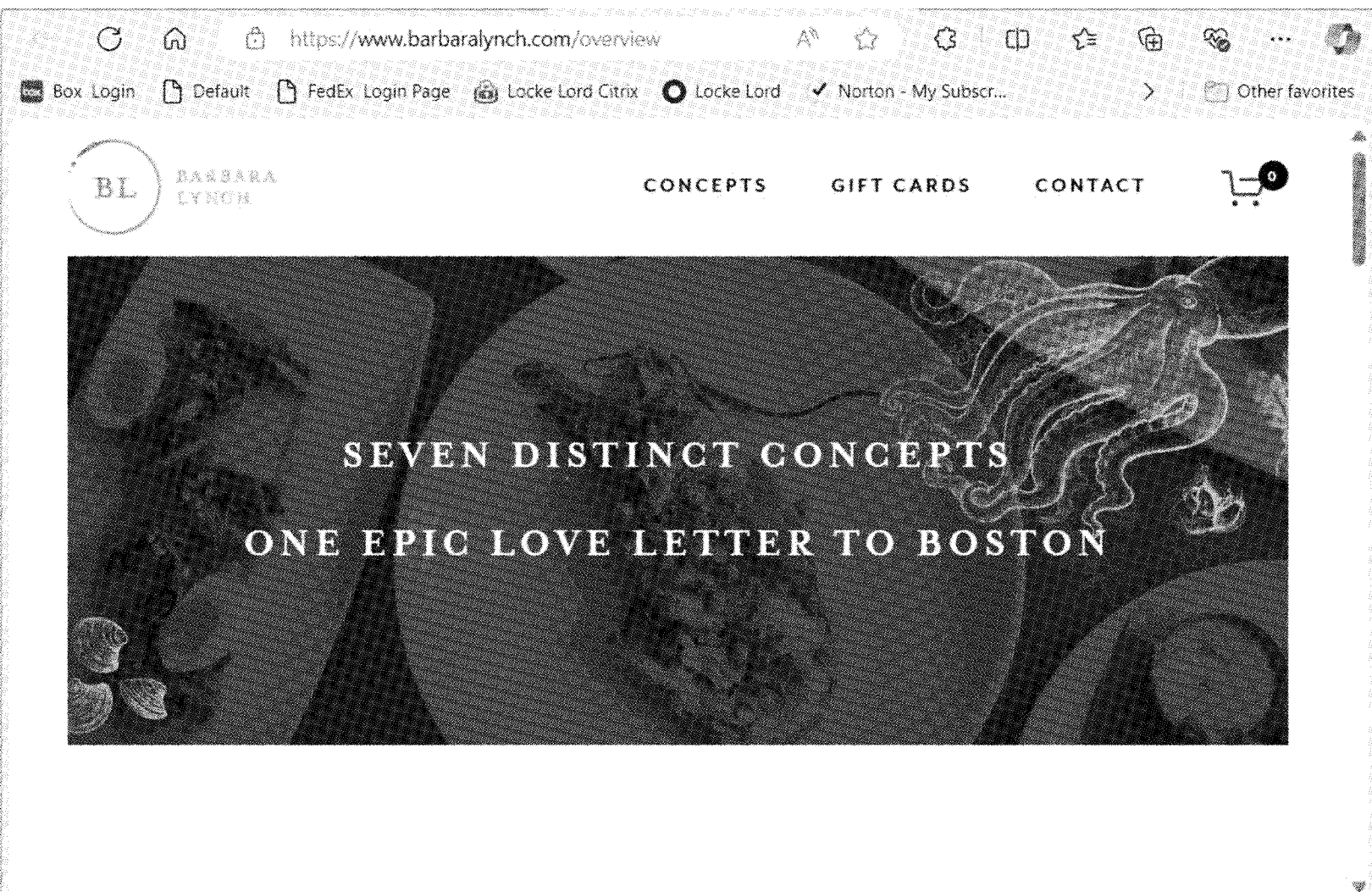
“We’re beyond disappointed that Acadia apparently would rather force out long-term tenants paying over market rates and push a hundred people out of work because they think they can get Seaport District rates,” said Tomlinson-Hall via press release. “We have done everything possible to avoid putting these creative, dedicated, hard-working people out of jobs, but had no choice when a working solution with the landlord wasn’t ‘agreeable’ to them.”

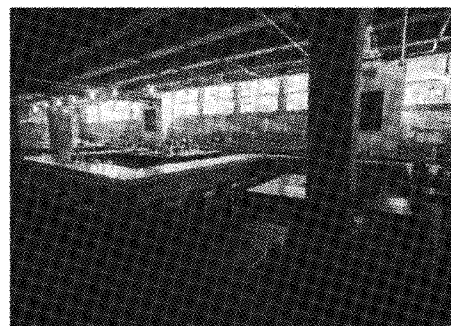
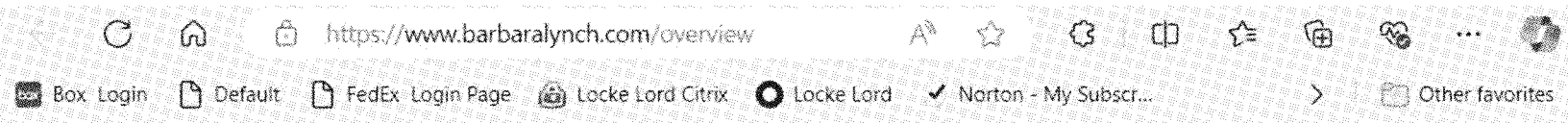
Representatives for Acadia were not immediately available for comment.

In the press conference, Tomlinson-Hall noted that Menton head chef Andrew Simonich will move over to the No. 9 Park team and bring some other staffers with him, and there may be jobs for some other employees at the restaurants that remain open.

Lynch plans to focus any future expansion on the North Shore. “Boston is no longer the same place where I opened seven restaurants over the last 25 years,” she said via the press release. “Properties have been flipped and flipped and the landlords just want the rents that only national chains can sustain.”

# Exhibit 4





## B&G OYSTERS

550 Tremont St, Boston, MA  
02116

[View Menu](#) | (617) 423-0550

B&G is a South End staple. The exquisite raw bar and seafood menu offers a daily selection of oysters, New England standards, and over 70 wines carefully

## THE BUTCHER SHOP

552 Tremont St, Boston, MA  
02118

Permanently Closed

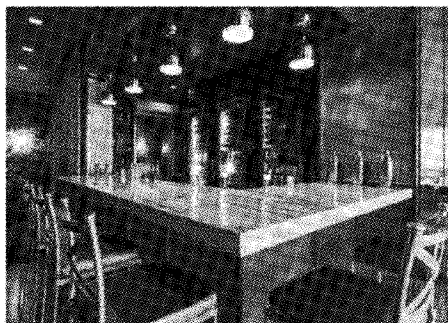
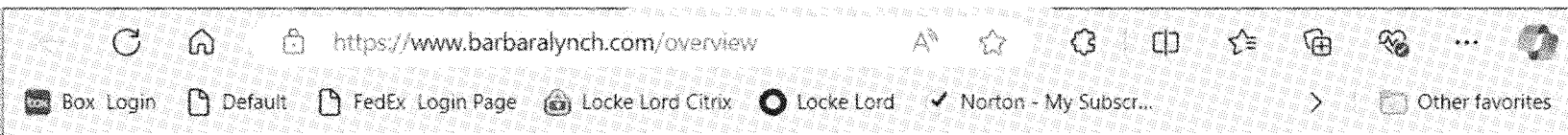
The quintessential neighborhood wine bar and restaurant boasts highly seasonal dishes that range from light fare to impressive portions, and a carefully curated

## DRINK

348 Congress St, Boston, MA  
02210

Permanently Closed

A bar entirely dedicated to the craft of the cocktail, Drink blends time-honored techniques and the classic cocktails of the prohibition era with modern innovation and



## MENTON

354 Congress St, Boston, MA  
02210

Permanently Closed

Menton, Chef Barbara Lynch's vision of fine dining, received Relais & Châteaux designation for beautifully executed cuisine, an

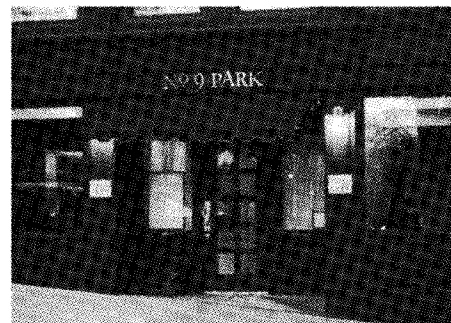


## THE RUDDER

73 Rocky Neck Ave, Gloucester,  
MA 01930

[View Menu](#) | (351)-217-1265

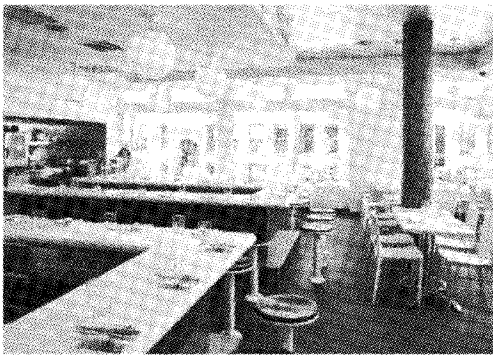
The Rudder is an iconic institution nestled between some of America's oldest operating art galleries in the Rocky Neck



## NO. 9 PARK

9 Park St, Boston, MA 02108  
[View Menu](#) | (617) 742-9991

Chef Barbara's flagship restaurant is an award-winning mainstay in Beacon Hill. The menu features regionally inspired Italian and French dishes, with a James Beard



## SPORTELLO

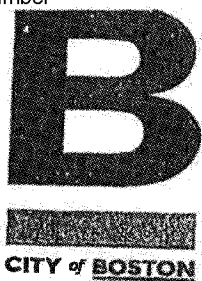
348 Congress St, Boston,

Massachusetts 02210

Permanently Closed

A modern interpretation of the classic diner, Sportello (Italian for "counter service") offers a menu of

# Exhibit 5



# Treasury Department Collecting Division

January 11, 2024

No.9 Park  
c/o Barbara Lynch Gruppo Inc.  
550 Tremont Street  
Boston, MA 02116

Re: Ward 06, Business ID: 84558

Dear Taxpayer:

The purpose of this letter is to provide No.9 PARK final notice and opportunity to pay its personal property tax bill after previous written demand by the City, pursuant to M.G.L. c. 60, § 16, went unanswered. Please note that pursuant to M.G.L. c. 59, §53, the tax collector of the City of Boston must collect taxes from the taxpayers identified on the tax list committed by the City's assessors.

As of January 1, 2011, the tax assessment date for fiscal year 2011 and each successive January for fiscal years 2011 - 2024, No.9 PARK and its affiliates were the owner / possessor of the personal property located at the above referenced Ward and Parcel. As a result, the Board of Assessors of the City of Boston, in accordance with the provisions of G.L. c. 59, duly and lawfully assessed a tax to No.9 PARK and/or the applicable affiliated owners / possessors of said personal property for fiscal years 2011 through 2024. Not including any prior collections, claims or judgments, as of January 11, 2024, No.9 PARK owed the City of Boston the total overdue amount of \$536,737.29 for personal property taxes "due and payable" for the FY 2011-2024.

The City of Boston intends to use all remedies given to collectors to enforce payment of taxes. If I do not receive a written response to this notice with payment in full immediately, the City will seek to revoke all City of Boston licenses and permits held by No.9 PARK and perfect a lien on No.9 PARK's property by obtaining a warrant to distrain in Suffolk Superior Court to seize and distrain No.9 PARK's property.

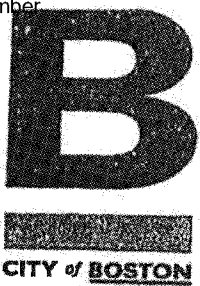
Thank you for your attention to this matter. You may contact me at (617) 635-4136 to make payment arrangements.

Sincerely,

Celia M. Barton  
First Assistant Collector-Treasurer

cc: Nicholas Ariniello, Commissioner of Assessing





# Treasury Department Collecting Division

January 11, 2024

550 Tremont LLC  
c/o Barbara Lynch Gruppo Inc.  
550 Tremont Street  
Boston, MA 02116

Re: Ward 06, Business ID: 86550

Dear Taxpayer:

The purpose of this letter is to provide B&G OYSTERS final notice and opportunity to pay its personal property tax bill after previous written demand by the City, pursuant to M.G.L. c. 60, § 16, went unanswered. Please note that pursuant to M.G.L. c. 59, §53, the tax collector of the City of Boston must collect taxes from the taxpayers identified on the tax list committed by the City's assessors.

As of January 1, 2011, the tax assessment date for fiscal year 2011 and each successive January for fiscal years 2011 - 2024, B&G OYSTERS and its affiliates were the owner / possessor of the personal property located at the above referenced Ward and Parcel. As a result, the Board of Assessors of the City of Boston, in accordance with the provisions of G.L. c. 59, duly and lawfully assessed a tax to B&G OYSTERS and/or the applicable affiliated owners / possessors of said personal property for fiscal years 2011 through 2024. Not including any prior collections, claims or judgments, as of January 11, 2024 B&G OYSTERS, owed the City of Boston the total overdue amount of \$136,833.13 for personal property taxes "due and payable" for the FY 2011-2024.

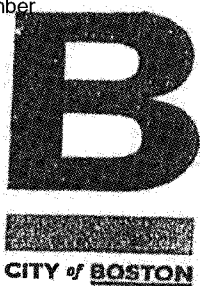
The City of Boston intends to use all remedies given to collectors to enforce payment of taxes. If I do not receive a written response to this notice with payment in full immediately, the City will seek to revoke all City of Boston licenses and permits held by B&G OYSTERS and perfect a lien on B&G OYSTERS's property by obtaining a warrant to distrain in Suffolk Superior Court to seize and distrain B&G OYSTERS's property.

Thank you for your attention to this matter. You may contact me at (617) 635-4136 to make payment arrangements.

Sincerely,

Celia M. Barton  
First Assistant Collector-Treasurer

cc: Nicholas Ariniello, Commissioner of Assessing



# Treasury Department Collecting Division

January 11, 2024

552 Tremont LLC.  
c/o Barbara Lynch Gruppo Inc.  
550 Tremont St.  
Boston, MA 02116

Re: Ward 06, Business ID: 86646

Dear Taxpayer:

The purpose of this letter is to provide THE BUTCHER SHOP final notice and opportunity to pay its personal property tax bill after previous written demand by the City, pursuant to M.G.L. c. 60, § 16, went unanswered. Please note that pursuant to M.G.L. c. 59, § 53, the tax collector of the City of Boston must collect taxes from the taxpayers identified on the tax list committed by the City's assessors.

As of January 1, 2013, the tax assessment date for fiscal year 2013 and each successive January for fiscal years 2013-2024, THE BUTCHER SHOP and its affiliates were the owner / possessor of the personal property located at the above referenced Ward and Parcel. As a result, the Board of Assessors of the City of Boston, in accordance with the provisions of G.L. c. 59, duly and lawfully assessed a tax to THE BUTCHER SHOP and/or the applicable affiliated owners / possessors of said personal property for fiscal years 2013 through 2024. Not including any prior collections, claims or judgments, as of January 11, 2024 THE BUTCHER SHOP, owed the City of Boston the total overdue amount of \$129,870.46 for personal property taxes "due and payable" for the FY 2013-2024.

The City of Boston intends to use all remedies given to collectors to enforce payment of taxes. If I do not receive a written response to this notice with payment in full immediately, the City will seek to revoke all City of Boston licenses and permits held by THE BUTCHER SHOP and perfect a lien on THE BUTCHER SHOP's property by obtaining a warrant to distrain in Suffolk Superior Court to seize and distrain THE BUTCHER SHOP's property.

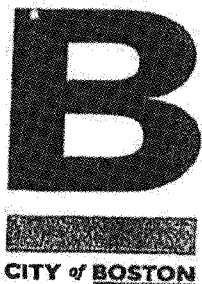
Thank you for your attention to this matter. You may contact me at (617) 635-4136 to make payment arrangements.

Sincerely,

Celia M. Barton  
First Assistant Collector-Treasurer

cc: Nicholas Ariniello, Commissioner of Assessing

ONE CITY HALL SQUARE | BOSTON MA, 02201 | BOSTON.GOV



# Treasury Department Collecting Division

January 11, 2024

354 Congress LLC  
319 A Street, Fl. 4  
Boston, MA 02210

Re: Ward 06, Business ID: 374406

Dear Taxpayer:

The purpose of this letter is to provide MENTON final notice and opportunity to pay its personal property tax bill after previous written demand by the City, pursuant to M.G.L. c. 60, § 16, went unanswered. Please note that pursuant to M.G.L. c. 59, §53, the tax collector of the City of Boston must collect taxes from the taxpayers identified on the tax list committed by the City's assessors.

As of January 1, 2015, the tax assessment date for fiscal year 2015 and each successive January for fiscal years 2015-2024, MENTON and its affiliates were the owner / possessor of the personal property located at the above referenced Ward and Parcel. As a result, the Board of Assessors of the City of Boston, in accordance with the provisions of G.L. c. 59, duly and lawfully assessed a tax to MENTON and/or the applicable affiliated owners / possessors of said personal property for fiscal years 2015 through 2024. Not including any prior collections, claims or judgments, as of January 11, 2024, MENTON owed the City of Boston the total overdue amount of \$455,286.94 for personal property taxes "due and payable" for the FY 2015-2024.

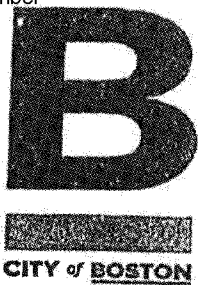
The City of Boston intends to use all remedies given to collectors to enforce payment of taxes. If I do not receive a written response to this notice with payment in full immediately, the City will seek to revoke all City of Boston licenses and permits held by MENTON and perfect a lien on MENTON's property by obtaining a warrant to distrain in Suffolk Superior Court to seize and distrain MENTON's property.

Thank you for your attention to this matter. You may contact me at (617) 635-4136 to make payment arrangements.

Sincerely,

Celia M. Barton  
First Assistant Collector-Treasurer

cc: Nicholas Ariniello, Commissioner of Assessing



# Treasury Department Collecting Division

January 11, 2024

Bar 348 Congress, LLC  
550 Tremont Street  
Boston, MA 02116

Re: Ward 06, Business ID: 374854

Dear Taxpayer:

The purpose of this letter is to provide DRINK final notice and opportunity to pay its personal property tax bill after previous written demand by the City, pursuant to M.G.L. c. 60, § 16, went unanswered. Please note that pursuant to M.G.L. c. 59, §53, the tax collector of the City of Boston must collect taxes from the taxpayers identified on the tax list committed by the City's assessors.

As of January 1, 2015, the tax assessment date for fiscal year 2015 and each successive January for fiscal years 2015 – 2024, DRINK and its affiliates were the owner / possessor of the personal property located at the above referenced Ward and Parcel. As a result, the Board of Assessors of the City of Boston, in accordance with the provisions of G.L. c. 59, duly and lawfully assessed a tax to DRINK and/or the applicable affiliated owners / possessors of said personal property for fiscal years 2015 through 2024. Not including any prior collections, claims or judgments, as of January 11, 2024, DRINK owed the City of Boston the total overdue amount of \$117,674.43 for personal property taxes "due and payable" for the FY 2015-2024.

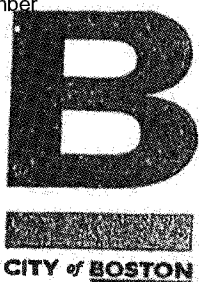
The City of Boston intends to use all remedies given to collectors to enforce payment of taxes. If I do not receive a written response to this notice with payment in full immediately, the City will seek to revoke all City of Boston licenses and permits held by DRINK and perfect a lien on DRINK's property by obtaining a warrant to distrain in Suffolk Superior Court to seize and distrain DRINK's property.

Thank you for your attention to this matter. You may contact me at (617) 635-4136 to make payment arrangements.

Sincerely,

Celia M. Barton  
First Assistant Collector-Treasurer

cc: Nicholas Ariniello, Commissioner of Assessing



# Treasury Department Collecting Division

January 11, 2024

552 Tremont LLC, STIR  
550 Tremont Street  
Boston, MA 02116

Re: Ward 06, Business ID: 377172

Dear Taxpayer:

The purpose of this letter is to provide STIR final notice and opportunity to pay its personal property tax bill after previous written demand by the City, pursuant to M.G.L. c. 60, § 16, went unanswered. Please note that pursuant to M.G.L. c. 59, §53, the tax collector of the City of Boston must collect taxes from the taxpayers identified on the tax list committed by the City's assessors.

As of January 1, 2017, the tax assessment date for fiscal year 2017 and each successive January for fiscal years 2017 – 2024, STIR and its affiliates were the owner / possessor of the personal property located at the above referenced Ward and Parcel. As a result, the Board of Assessors of the City of Boston, in accordance with the provisions of G.L. c. 59, duly and lawfully assessed a tax to STIR and/or the applicable affiliated owners / possessors of said personal property for fiscal years 2017 through 2024. Not including any prior collections, claims or judgments, as of January 11, 2024, STIR owed the City of Boston the total overdue amount of \$6,997.14 for personal property taxes "due and payable" for the FY 2017-2024.

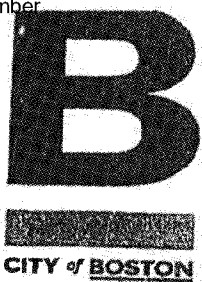
The City of Boston intends to use all remedies given to collectors to enforce payment of taxes. If I do not receive a written response to this notice with payment in full immediately, the City will seek to revoke all City of Boston licenses and permits held by STIR and perfect a lien on STIR's property by obtaining a warrant to distrain in Suffolk Superior Court to seize and distrain STIR's property.

Thank you for your attention to this matter. You may contact me at (617) 635-4136 to make payment arrangements.

Sincerely,

Celia M. Barton  
First Assistant Collector-Treasurer

cc: Nicholas Ariniello, Commissioner of Assessing



# Treasury Department Collecting Division

January 11, 2024

Sportello  
348 Congress Street  
Boston, MA 02210

Re: Ward 06, Business ID: 373819

Dear Taxpayer:

The purpose of this letter is to provide SPORTELLO final notice and opportunity to pay its personal property tax bill after previous written demand by the City, pursuant to M.G.L. c. 60, § 16, went unanswered. Please note that pursuant to M.G.L. c. 59, §53, the tax collector of the City of Boston must collect taxes from the taxpayers identified on the tax list committed by the City's assessors.

As of January 1, 2012, the tax assessment date for fiscal year 2012 and each successive January for fiscal years 2012 - 2024, SPORTELLO and its affiliates were the owner / possessor of the personal property located at the above referenced Ward and Parcel. As a result, the Board of Assessors of the City of Boston, in accordance with the provisions of G.L. c. 59, duly and lawfully assessed a tax to SPORTELLO and/or the applicable affiliated owners / possessors of said personal property for fiscal years 2011 through 2024. Not including any prior collections, claims or judgments, as of January 11, 2024, SPORTELLO owed the City of Boston the total overdue amount of \$110,137.65 for personal property taxes "due and payable" for the FY 2012-2024.

The City of Boston intends to use all remedies given to collectors to enforce payment of taxes. If I do not receive a written response to this notice with payment in full immediately, the City will seek to revoke all City of Boston licenses and permits held by SPORTELLO and perfect a lien on SPORTELLO's property by obtaining a warrant to distrain in Suffolk Superior Court to seize and distrain SPORTELLO's property.

Thank you for your attention to this matter. You may contact me at (617) 635-4136 to make payment arrangements.

Sincerely,

Celia M. Barton  
First Assistant Collector-Treasurer

cc: Nicholas Ariniello, Commissioner of Assessing